

# HELM

## FINANCIAL CORPORATION

September 19, 2001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

RECORDATION NO. 22416-A FILED

SEP 19 '01 12-08 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams  
Secretary  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, D.C. 20423-0001

RE: Termination of Lease of Railroad Equipment dated August 30, 2001 by Helm Financial Corporation ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation  
One Embarcadero Center, Suite 3700  
San Francisco, CA 94111

Name and Address of Lessee: Kiewit Pacific Co.  
10704 Shoemaker Ave.  
Santa Fe Springs, CA 90670

Equipment: 8 Railcars  
HLMX 999000-999007

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 22416 filed on September 23, 1999 at 9:00 AM. The filing fee of \$28,00 is included in our enclosed Check No. 46802 in the amount of \$588.00.

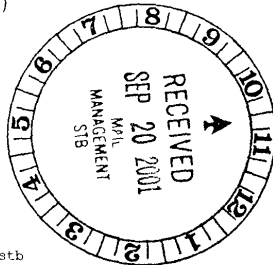
Summary: Termination of Lease of Railroad Equipment dated August 30, 2001 by Helm Financial Corporation for 8 railcars, HLMX 999000-999007, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 22416.

Yours truly,



Sharon L. Van Fossan  
Supervisor Contract Administration

/svf  
Enclosures (2)



termination\kwt004.stb

22416-A 12:08

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of August 30, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Net Lease Agreement dated as of May 17, 1999 ("Lease") with Kiewit Pacific Co., a Nebraska corporation, with respect to the eight (8) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 22416 filed on September 23, 1999 at 9:00 AM.

The Lease was terminated on June 7, 2001. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson  
Name: Barbara W. Wilson  
Title: Senior Vice President & CFO

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SURFACE TRANSPORTATION BOARD

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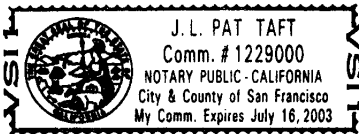
STATE OF CALIFORNIA                    )  
  ) S.S.  
COUNTY OF SAN FRANCISCO            )

On September 4, 2001, before me, J. L. Pat Taft, personally  
appeared Barbara W. Wilson, Senior Vice President and Chief Financial  
Officer of **HELM FINANCIAL CORPORATION**,

  X   personally known to me    -OR-

       proved to me on the basis of satisfactory evidence

to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within  
instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in  
~~his~~/her/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/her/~~their~~  
signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of  
which the person~~(s)~~ acted, executed the instrument.



Witness my hand and official seal.

  
SIGNATURE OF THE NOTARY



**SCHEDULE A**

**Description of the Units:**

Eight (8), 100-ton, 50 cubic yard, air dump railcars manufactured by DIFCO in 1978-79.

**Unit Numbers:**

HLMX 999000-999007

